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*Counsel for Appellant, Dennis Smith, on Behalf of Himself, the
Delta Family-Care Savings Plan and a Class of All Others Similarly Situated*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

DELTA AIR LINES, Inc., *et al.*,

Debtors.

Chapter 11

Case No. 05-17923 (CGM)

(Jointly Administered)

**APPELLANT’S DESIGNATION OF
ITEMS TO BE INCLUDED IN RECORD AND
STATEMENT OF ISSUES TO BE PRESENTED ON APPEAL**

Pursuant to Fed.R.Bankr.P. 8006, Appellant, Dennis Smith, on behalf of himself, the Delta Family-Care Savings Plan and a class of all others similarly situated (“Dennis Smith” or “Appellant”), hereby designates the following items for inclusion in the record and states the following issues to be presented on this appeal:

A. *Items To Be Included In Record On Appeal*¹

<u>Document No.</u>	<u>Filing Date</u>	<u>Bankruptcy Doc. No.</u>	<u>Document Description</u>
1	1/31/2007	4387	Debtors' Twelfth Omnibus Objection to the Allowance of Certain Claims: (A) Claims Subject to Subordination Pursuant to Section 510(b), (B) Equity Claims, (C) Redundant Noteholder Claims and (D) Contingent and/or Unliquidated Claims
2	2/28/2007	4799	Order Pursuant to Debtors' Twelfth Omnibus Objection to the Allowance of Certain Claims: (A) Claims Subject to Subordination Pursuant to Section 510(b), (B) Equity Claims, (C) Redundant Noteholder Claims and (D) Contingent and/or Unliquidated Claims
3	4/25/2007	5998	Order Confirming Debtors' Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code
4	8/17/2009	7383	Motion of Reorganized Debtors to Subordinate the Dennis Smith Claim Pursuant to Section 510(b) of the Bankruptcy Code
5	9/11/2009	7400	Objection of Dennis Smith to Motion of Reorganized Debtors to Subordinate the Dennis Smith Claim Pursuant to 11 U.S.C. § 510(b)
6	9/18/2009	7412	Reply of Reorganized Debtors to Objection of Dennis Smith to Motion to Subordinate the Dennis Smith Claim Pursuant to 11 U.S.C. § 510(b) (Proof of Claim No. 6815)
7	10/19/2009	7443	Memorandum Decision on Motion of Reorganized Debtors to Subordinate Proof of Claim No. 6815 Pursuant to 11 U.S.C. § 510(b)
8	10/27/2009	7454	Order Subordinating the Dennis Smith Claim Pursuant to 11 U.S.C. § 510(b)
9	11/6/2009	7469	Notice of Appeal
10	11/6/2009	7470	Election to Have Appeal Heard by District Court
11	Not filed	--	Transcript of September 22, 2009 Hearing before the Honorable Cecelia G. Morris, U.S.B.J. (to be filed by Court Reporter)

B. *Statement Of Issues To Be Presented On Appeal*

1. Whether, under the facts of this matter, the Bankruptcy Court erred in finding that Proof of Claim No. 6815 (i) should be subordinated under 11 U.S.C. § 510(b) and (ii) should be classified as a Class 8 Claim under the Debtors' confirmed Plan of Reorganization.

¹ All Items (documents) listed include any and all exhibits filed therewith.

DATED: November 16, 2009

Respectfully submitted,

/s/ Michael S. Etkin

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